



STAMP DUTIES AMENDMENT ACT (No. 2) 1983

No. 39 of 1983

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AN ACT to amend the Stamp Duties Act 1931 to make provision for the payment of stamp duty in respect of tickets known as lucky envelopes that are sold for the purposes of conducting certain lotteries under the Racing and Gaming Act 1952.

[Royal Assent 22 September 1983]

BE it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:—

1—This Act may be cited as the *Stamp Duties Amendment Act* Short title. (No. 2) 1983.

Commence-
ment.

2—This Act shall commence on the day fixed by proclamation under section 2 (2) of the *Racing and Gaming Amendment Act 1983*.

Principal Act.

3—In this Act, the *Stamp Duties Act 1931** is referred to as the Principal Act.

Amendment of
section 3 of
Principal Act
(Interpre-
tation).

4—(1) Section 3 (1) of the Principal Act is amended as follows:—

(a) by inserting the following definition after the definition of “ lender ”:—

“ licensed supplier ” means a person who holds a licence in force under section 17A;

(b) by omitting “ by law in this State ” from the definition of “ lottery ticket ” and substituting “ by licence under section 85 of the *Racing and Gaming Act 1952* ”;

(c) by inserting the following definition after the definition of “ lottery ticket ”:—

“ lucky envelopes ” means beer tickets and cash tickets;

(2) Section 3 of the Principal Act is further amended by inserting the following subsection after subsection (9):—

(9A) For the purposes of the definition of “ lucky envelopes ” in subsection (1)—

(a) “ beer tickets ” means chances in a disposition of prizes made pursuant to a permit under section 88AB of the *Racing and Gaming Act 1952* where each of the prizes disposed of is beer, ale, or any other malt liquor;

(b) “ cash tickets ” means chances in a disposition of prizes made pursuant to a permit under that section where each of the prizes disposed of is an amount of money; and

(c) “ tickets ”, in relation to beer tickets or cash tickets, includes cards and envelopes.

Amendment of
section 8 of
Principal Act
(Exchange of
information).

5—(1) Section 8 of the Principal Act is amended by inserting the following subsection after subsection (1):—

* 22 Geo. V No. 19. For this Act, as amended to 1st July 1981, see the continuing Reprint of Statutes. Subsequently amended by Nos. 19 and 24 of 1980, Nos. 44 and 70 of 1981, Nos. 9, 47, 48, 65, and 99 of 1982, and No. 23 of 1983.

(1A) The Commissioner or a person authorized by him may communicate to the Chairman of the Tasmanian Racing and Gaming Commission or a person authorized by the Chairman any information relating to lucky envelopes.

(2) Section 8 (2) (a) of the Principal Act is amended by inserting "or (1A)" after "(1)".

6—Section 11 of the Principal Act is amended by inserting the following subsection after subsection (1):—

Amendment of section 11 of Principal Act (Denoting of duties).

(1A) The duty that is payable in respect of a lucky envelope shall be denoted only by the endorsement by printing on the envelope of the words "TAS. STAMP DUTY PAID".

7—After section 17 of the Principal Act, the following sections are inserted:—

Insertion in Principal Act of new sections 17A, 17B, and 17C.

17A—(1) A person shall not—

(a) print any lucky envelopes endorsed with the words "TAS. STAMP DUTY PAID"; or

(b) sell any lucky envelopes so endorsed to another person for the purpose of their resale by that other person,

Provisions relating to payment of duty on lucky envelopes.

unless he holds a licence in force under this section authorizing him to print lucky envelopes and to sell them to another person.

Penalty: \$1 000.

(2) A person shall not purchase any lucky envelopes endorsed with the words "TAS. STAMP DUTY PAID" for the purpose of reselling them to the holder of a permit under section 88AB of the *Racing and Gaming Act 1952* unless he—

(a) holds a licence in force under this section authorizing him to purchase lucky envelopes for that purpose; and

(b) purchases those lucky envelopes from a person who holds a licence in force under this section authorizing him to print those lucky envelopes and to sell them to another person.

Penalty: \$1 000.

(3) A person who seeks a licence under this section shall make an application to the Commissioner in a form approved by the Commissioner.

(4) An application under subsection (3) shall be verified by statutory declaration made by the applicant.

(5) On receipt of an application under subsection (3), the Commissioner may grant the application or may refuse to grant the application.

(6) Where the Commissioner—

(a) grants an application under subsection (3), he shall, as the case requires, grant to the applicant a licence authorizing him—

(i) to print lucky envelopes endorsed with the words “TAS. STAMP DUTY PAID” and to sell them to another person for the purpose of their resale by that other person; or

(ii) to purchase, for the purpose of their resale to the holder of a permit under section 88AB of the *Racing and Gaming Act 1952*, lucky envelopes from a licensed supplier who holds a licence to which subparagraph (i) relates; or

(b) refuses to grant such an application, he shall, immediately, by notice in writing served on the applicant, inform him of the refusal and of the ground on which the refusal is based.

(7) A licence under this section—

(a) is in force until revoked by the Commissioner; and

(b) is subject to such conditions as the Commissioner determines and as are specified in the licence.

(8) If it appears to the Commissioner that a person to whom a licence under this section has been granted has—

(a) contravened, or failed to comply with, a condition to which the licence is subject; or

(b) contravened, or failed to comply with, or has evaded or attempted to evade, any of the provisions of this Act,

the Commissioner may, in his absolute discretion, by notice in writing delivered or posted to that person, revoke the licence.

(9) A notice for the purpose of subsection (8) shall specify the date on which the revocation to which it relates is to take effect, being a date not earlier than 14 days after the date on which the notice has been delivered or posted to the person to whom it relates.

17B—(1) A licensed supplier shall—

(a) subject to subsection (2), within 10 days after the end of each month, make out and lodge with the Commissioner a return in a form approved by the Commissioner setting out the particulars required by the form in respect of the lucky envelopes endorsed “TAS. STAMP DUTY PAID” that have been—

Monthly returns
and payments
by licensed
suppliers.

(i) printed and sold by him; or

(ii) purchased and sold by him,

pursuant to a licence under section 17A during the last preceding month; and

(b) when he lodges that return, except in the case of lucky envelopes that he has sold to another licensed supplier, pay to the Commissioner as duty in respect of those lucky envelopes an amount calculated in accordance with item 38A in Schedule 2.

(2) Where the Commissioner is of the opinion that it would be unduly onerous to require a person to lodge returns—

(a) within the time specified in subsection (1), he may, by notice in writing, vary the time within which that person is required to lodge returns in pursuance of that subsection; or

(b) relating to each month, he may, by notice in writing, authorize that person to lodge returns relating to such other periods as may be specified in the notice,

and the person shall, while that notice remains unrevoked, lodge returns accordingly.

(3) The Commissioner may, at any time, by notice in writing, revoke any notice given in pursuance of subsection (2).

(4) A return under subsection (1) (a) shall be verified by a statutory declaration made by the licensed supplier by whom the return is lodged or by a person in his employment.

(5) A licensed supplier who fails to comply with subsection (1) is guilty of an offence and is liable on summary conviction to a penalty not exceeding \$1 000.

Offence by licensed supplier in relation to sale of lucky envelopes.

17c—(1) Subject to subsection (2), a licensed supplier shall not sell any lucky envelopes endorsed with the words “TAS. STAMP DUTY PAID” unless he has received the duty payable in respect of those lucky envelopes.

Penalty: \$500.

(2) Subsection (1) does not apply to a licensed supplier who sells lucky envelopes to another licensed supplier.

Amendment of Schedule 2 (SCALE AND RATES OF DUTIES).

8—Part IV of Schedule 2 to the Principal Act is amended by inserting the following item after item 38:—

38A	Lucky envelope— For every \$0.25 or fraction of \$0.25 of the face value of the lucky envelope (inclusive of duty if added)	0.01	By the holder of a permit under section 88AB of the <i>Racing and Gaming Act</i> 1952.
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